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Washington County Personal Property Tax Notice 2010 Signed Statement

MAKE CHECKS PAYABLE TO: Washington County Assessor 87 N 200 E Ste 201 St George, UT 84770 (435) 634 - 5703

THIS RETURN SUBJECT TO AUDIT AND VERIFICATION		
LINE 1: TOTAL MARKET VALUE ASSUMING NO CHANGE FROM LAST YEAR	\$0	
LINE 2: IF THERE HAS BEEN AN INCREASE OR DECREASE IN THE COST OF SUPPLIES (CO2) AS SHOWN ON THE "SUMMARY OF MARKET VALUE OR PREVIOUS YEAR" ON PAG 1, ENTER THE AMOUNT OF INCREASE OR DECREASE ON LINE 2, OR IF NO SUPPLIE WERE REPORTED IN THE PREVIOUS YEAR ENTER THE COST OF SUPPLIES ON HAN AS OF JANUARY 1. 2010	E S	(+/-)
IF YOU HAVE ACQUIRED OR DISPOSED OF ANY PERSONAL PROPERTY DURING 20 PLEASE COMPLETE SCHEDULE A AND ENTER THE AMOUNT FROM LINE 12 SCHEDULE A HERE ON LINE 3.	(2)	
LINE 3: AMOUNT FROM LINE 12 SCHEDULE A	(3)	. <u> </u>
LINE 4: TOTAL OF LINES 1, 2 AND 3 TOTAL TAXABLE VALUE	(4)	
(If the total on Line 4 is \$3,800 or less, STOP, do not calculate the t Application below. If \$3,801 or greater, continue to line 5. DO NOT LINE 5: MULTIPLY LINE 4 BY TAX RATE, ENTER RESULT IN TAX AMOUNT District: IF YOU HAVE MOVED DURING THE YEAR, PLEASE CONTACT THIS OFFICE FOR NEW TAX RATE - (435) 634 - 5703	ax at this time, go to the H F DEDUCT \$3,800 .) TAX RATE	TAX AMOUNT
LINE 6: TAX AMOUNT FROM LINE 5	PAY THIS AMOUNT	
Application for Exemption (Utah Code 59-2-1115): I hereby apply for exemption is herein. I understand that this declaration is subject to review and audit and will make understand that this is an application for exemption and not official until granted by this form to the Board on behalf of the applicant. This exemption is determined by ov different locations and file more than one personal property statement, the total value determine exemption eligibility.	all relevant records available upon the Board of Equalization. The As whership. If you have tangible per of all tangible personal property	on request. I sessor will submit sonal property at at all locations will
Does the applicant listed above own property listed on other personal property statem YesNo If "Yes" please list the other account numbers in the space below. I hereby certify that the taxable value of all tangible personal property owned by		
Signature	Date	
APPEALS NOTICE: IF YOU HAVE ANY QUESTIONS OR WISH TO APPEAL THIS VALUE, YOU PLEASE CONTACT WASHINGTON COUNTY ASSESSORS OFFICE (435) 634 - 5703	U MUST DO SO WITHIN 30 DAYS.	
I, DO SWEAR THAT THE ABOVE FIGURES REFLECT FUL PERSONAL PROPERTY WITHIN WASHINGTON COUNTY, STATE OF UTAH, SUB POSSESSED, OR CONTROLLED AT 12 NOON, ON THE FIRST DAY OF JANUARY, THIS YEAR HAS BEEN TRANSFERRED OUT OF SAID COUNTY OR DISPOSED OF FOR THE PURPOSE OF	JECT TO TAXATION, WHICH WA BY SUBJECT TAXPAYER AND T	S OWNED, CLAIMED, 'HAT NO PROPERTY
DATED: SIGNATURE OF TAXPAYER OR AGEN		O.G.LINYON
Account Number:	PROPERTY L	DCATION
OWNER OR PAYEE	·	
	TELEPHONE NUMBER	g

SALES TAX NUMBER

Instructions for 2010 Personal Property

1. Deadline date for filing: May 17, 2010. Penalties will be applied May 18
** NO EXTENSIONS**

2. 2010 TOTAL MARKET VALUE EXEMPTION

Exemption amount for 2010 is \$3800.

The Signed Statement will <u>not</u> be accepted without an itemized list of your equipment except for Class 4. If your total taxable value is \$3800 or less, sign the Application for Exemption Box on the Signed Statement. *If you have personal property at multiple locations in Washington County and file more than one Personal Property Statement, the total value of all locations will determine exemption eligibility. IF YOU QUALIFY, DO NOT SEND MONEY. If the Signed Statement is not received in our office by May 17, you will not be granted the exemption and you will be assessed the Failure to File penalty of 10% or no less than \$100 in addition to the tax amount due. <u>PENALTIES WILL NOT BE</u> WAIVED.....NO EXCEPTIONS.*

3. CLASS 4 EXPENSED PERSONAL PROPERTY REQUIREMENTS

- A. Must meet definition of Class 1 (Short lived Property) Class 3 (Short lived Equipment) or Class 12 (Computer Hardware) See Percent Good Table
- B. Must have an Acquisition Cost of \$1,000 or LESS.
- C. Once the election is made, you may <u>not</u> change the class of the item in the future. Only newly acquired items that qualify can be assigned to Class 4.
- **D.** If an item is sold or disposed of prior to the time it becomes exempt or reaches a percent good of 15% or less, the taxpayer shall continue to pay taxes according to the schedule. (See the Percent Good Table)
- **E.** Taxpayer cannot appeal the values.
- **F.** County shall not require itemization of expensed property.
- **G.** County shall not track expensed items. In residual year cost must be deleted from system.
- **H.** Taxpayer must provide itemization of property only when audited.

4. ADDITIONAL PERSONAL PROPERTY EXEMPTION REQUIREMENTS

- A. Has an acquisition cost of **\$1,000** or **LESS**. Equipment **must** be itemized.
- B. Has reached a percent good of 15% or less according to the Percent Good Table provided by the State Tax Commission.
- C. Applies to Classes 1, 5, 7, 8, 12, 15, 16, 22.

PLEASE READ THIS LETTER IN ITS ENTIRETY FAILURE TO COMPLY WITH INSTRUCTIONS MAY RESULT IN A HEAVY PENALTY DO NOT IGNORE THIS LETTER

Enclosed is your 2010 Signed Statement of Personal Property.

If you are no longer in business, changed ownership or changed names, please make a notation of the changes and return the form to our office.

<u>Line 1</u> is the 2010 market value of assets reported last year.

<u>Line 2</u> asks for the one month cost of supplies. This amount can be determined by taking the one year total cost of supplies and dividing it by 12. Supplies on hand include all office supplies, replacement parts, maintenance supplies and consumable items **NOT** held for sale in the ordinary course of business. **Inventory items are not included.** If there is a figure printed there, that is what was reported to us last year. This amount can be changed according to the changing costs of supplies. Just line through the printed amount and write in the current amount. Do not repeat supplies on the Schedule A.

<u>Line 3</u> is for the amount from line 12 on your Schedule A. <u>If you are a new business</u> or have not previously filed, you will need to list <u>all of your equipment</u>, the year it was purchased and the purchase price when new, on Part 1 of the Schedule A <u>OR</u> include a separate spread sheet with this information. Multiply the acquisition cost/purchase price by the percent good factor from the Percent Good Table to determine the market value of the item.

Enter the total Market Value from the bottom of Schedule A on Line 3 of the Signed Statement.

If you have filed a Signed Statement in previous years with equipment detail, on Schedule A, list only those items acquired/purchased in 2009 in Part 1 and items disposed of in Part 2. **Determine the total Market Value and enter on Line 3 of the Signed Statement.**

Use the market value listed in the Statement for disposed items. If you have not acquired/purchased or disposed of any property during 2009, this line can be left blank. While you may send your own spread sheet, you must show deletion/addition detail.

<u>Line 4</u> is your total taxable value (add lines 1, 2 & 3). If the total on Line 4 is \$3,800 or less, STOP. Do not calculate the tax at this time. Go to the Application for Exemption on the Signed Statement. If the total on Line 4 is \$3,801 or greater, continue on to Line 5. <u>DO NOT DEDUCT \$3,800.</u>

<u>Line 5</u> is the tax rate for the taxing district of the physical (situs) address of your business. If your business has moved during the year, please call us for the correct tax rate for the new location.

Line 6 Multiply Line 4 by the tax rate on Line 5. The total is the tax dollar amount due.

If you have leased assets, enter items in space provided at the bottom of page 2 of the Signed Statement. **Do not include them in your list of equipment on Schedule A.**

RETURN FORMS AND MAKE CHECK PAYABLE TO:

Washington County Assessor, 87 N 200 E, Ste 201 St George UT 84770 Phone: 435-634-5703

2010 PERSONAL PROPERTY CLASS CODE, DESCRIPTION AND PERCENT GOOD TABLE

Class	Description	60	80	20	90	05	2	83	02	5	00	66	86	97	96	95	Older
-	Short Life Property: M	١.		11% 1	١.		11% 1	Ι.	1 -	11%	11%		11%	١,		_	11%
	puter software, patterns, jigs,	1 1		-			_										
7	Supplies: All supplies on hand 1 Jan 2010100%																
က	Short Life Equipment: Accounting machines, fax machines, small equipment, rentals, video game machines, alarm systems, telephone equipment, music systems. POS equipment	81%	69% 5	24% 38	38%	20% 2	20% 2	20%	20%	20%	20%	20%	20%	20%	20%	20%	50%
4	Short Life Expensed Property	67% 5	51% 30	30% 1	16% 10%		10%	10%	. %01	10%	10%	10%	10%	10%	10%	10%	10%
ro	Furniture & Trade Fixtures: Shelves, cabinets, counters, showcases, furniture, displays, racks, tanning booths, office furnishings, beauty/barber shop fixtures, utility carts, mechanical & electrical signs, etc.	%88	83% 7	75% 68	68% 5	29% 2	21%	36%	26% 13%		13%	13% 13%		13%	13% 13%		13%
-	Medical & Dental Equipment: Surgical, x-ray, laboratory, optical, exam tables/chairs, medical equipment medical instruments, etc.	86% 86	86% 80	2 %08	%69 %92	9 %6	64% 5	24%	44%	33%	22%	11%	11%	11%	11%	11%	11%
ω	Machinery & Equipment: Compressors, hand tools, restaurant equipment, microwaves, generators, forklifts, landscape equipment, golf carts,etc.	88%	86% 80%	$\overline{}$	9 %92	9 %69	64% 5	24%	44%	33%	22%	11%	11%	11%	11%	11%	11%
2	Computer Hardware: Mainframe & personal computers, LAN systems, Cad/Cam systems, data processing equipment & peripherals, etc.	62% 4	46% 2	21% 8	%6	%	%2	%/_	2%	%	7%	2%	%/_	%2	7%	%/	%2
13	Heavy Equipment: Graders, scrapers, loaders, rollers, tractors, cranes, concrete mixers, asphalt finishers backhoes, batch plants, etc.	26% 5	53% 50	20% 4	46% 4	43% 4	40%	37%	33%	30%	27%	24%	20%	17%	14%	14%	14%
5	Semiconductor Mfg Equipment: Clean room equip., encapsulation equip., semiconductor chemical & gas systems, semiconductor electrical systems, etc.	47% 3	34% 24	24% 1	15%	%9	%9	%9	%9	%9	%9	%9	%9	%9	%9	%9	%9
9	Long Life Property: Billboards, sign towers, pipelines, grain elevators, radio towers, bulk storage tanks (underground & surface), truck scales, ski lift & tram towers, etc.	93% 93	30%	91%	90% 8	89% 8	% 88 %	1992	79% 7	73%	67%	8%	25%	46%	45%	%96	8%
7	Mobile Office New 2010 95%	91% 8	86% 8	2 %08	75% 6	9 %69	64%	28%	23%	47%	45%	36%	31%	25%	20%	14%	%6
52	Computer Dependent Machinery: Computer driven mills, computer dependent mfg. & fabrication machinery, computerized assembly machinery, digital x-ray machine & other computer dependent machinery, etc.	82%	81% 7	71% 6.	63% 5	53% 4	43%	. %62	15%	15%	15%	15%	15%	15%	15%		15%
54	Leasehold Improvements	94%	88% 8%	82% 7	77% 7	71% 6	%59	29%	54% 48%	48%	45%	42% 36%	30%	30%	30%	30%	30%
8 8	New Rental Video Tapes, CD's, DVD's, 1st yr. \$15.00 each Used Rental Video Tapes, CD's, DVD's, \$3.00 each	_															

ИВ:	·····	ACCOUNT	NUMBER:	
have never filled out a P ss, the year the items we	ersonal Property ere acquired, and	Tax Notice or a So the purchase price	chedule A, list all i e.	tems used in you
sonal property acquired	I during the last	calendar year.	•	
isition cost and calculate	e the market valu	e using the PERC	ENT GOOD TABI	E.
Item Description	Year Acquired	Cost Or Purchase Price	Percent Good Rate	Market Value
			, seed to the exect	
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			****	-
			<u></u>	\$
be deleted in this section	n unless it is prin	ted in your Signed	Statement.	
	- 		Percent Good	Market
Description	Acquired	Purchase Price	Rate	Value
		<u>.</u>		
				-
Market Value of Propo	erty Disposals:			\$ (11)
				(11)
Market Value of Propo		page 1)		
	PERSONAL PRO nave never filled out a P ss, the year the items we resonal property acquired sition cost and calculate Item Description narket Value of Property al Property disposed of the deleted in this section set value to be deleted us	PERSONAL PROPERTY ACC nave never filled out a Personal Property ss, the year the items were acquired, and resonal property acquired during the last sition cost and calculate the market value. Item	SCHEDULE A PERSONAL PROPERTY ACQUIRED OR have never filled out a Personal Property Tax Notice or a Sc ss, the year the items were acquired, and the purchase price resonal property acquired during the last calendar year. Item Year Cost Or Purchase Price Acquired Purchase Price Parket Value of Property Acquisitions: The deleted in this section unless it is printed in your Signed set value to be deleted using the Signed Statement list. Item Year Cost Or	PERSONAL PROPERTY ACQUIRED OR DISPOSED Converged on the personal Property Tax Notice or a Schedule A, list all is so, the year the items were acquired, and the purchase price. Item Year Cost Or Percent Good Rate Description Acquired Purchase Price Rate Purchase Price Rate Acquired Purchase Price Rate Acquired Property Acquisitions: al Property disposed of during the last calendar year. be deleted in this section unless it is printed in your Signed Statement. Tet Year Cost Or Percent Good Rate Acquired Purchase Price Rate Acquired Purchase Price Rate Acquired Property Acquisitions: All Property disposed of during the last calendar year. Be deleted in this section unless it is printed in your Signed Statement. The Year Cost Or Percent Good